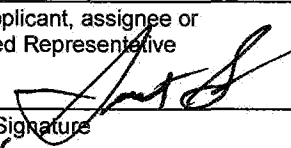


I hereby certify that this correspondence is being  
filed electronically with the United States Patent  
and Trademark Office on August 31, 2006

Gustavo Siller, Jr., Reg. No. 32,305  
Name of applicant, assignee or  
Registered Representative  
8/31/06   
Date of Signature

Our Case No. 9281-4777  
Client Ref.No. J US03013

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of:	)	
	)	
Katsumasa Yoshii et al	)	
	)	Examiner James A. Dudek
Serial No. 10/802,184	)	
	)	Group Art Unit No. 2871
Filing Date: March 17, 2004	)	
	)	
For: TRANSFLECTIVE FILM AND	)	
LIQUID CRYSTAL DISPLAY	)	
DEVICE	)	

**RESPONSE TO OFFICE ACTION**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

This amendment is in response to the Office action dated May 2, 2006, in the  
above referenced application. The Applicants submit that the response set forth  
herein will place their claims in condition for allowance and respectfully request entry  
of the amendment.

**Amendments to the Claims** begin on page 2 of this paper.

**Remarks** begins on page 5 of this paper.